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Society for International Development

POLICY BRIEF

NO. 1 DECEMBER 2012



# GENDER RESPONSIVE BUDGETING IN KENYA

## Introduction

Budgets are universally accepted as a powerful tool for achieving development objectives, and act as an indicator of commitment to the set government policies. National budgets reflect how governments mobilize and allocate public resources, and how they aim to meet the social and economic needs of their people. Thus, the government budgetary policy plays a major role in achieving the objective of gender equality. Emerging literature indicates that budgetary policies are likely to affect men and women differently, since they play different roles in the society and also demonstrate different consumer behaviour. There have been concerns worldwide that tax policy is biased against women because it tends to increase the incidence of taxation of the poorest women while failing to generate enough revenue to fund the programmes needed to improve these women's lives (Barnett and Grown, 2004).

Gender responsive budgeting (GRB) is a means of integrating a gender perspective into all steps of the budget process — planning, drafting, implementing and evaluating — so as to ensure that budget policies take into consideration the gender issues in the society (UNESCO, 2010). GRB does not involve creating separate budgets for women/girls and men/boys but rather seeks to address persistent inequalities between women/girls and men/boys by equally serving their

needs and priorities (Sharp, 2003; Budlender et al, 2002). These ‘gender-responsive budget (GRB)’ initiatives have been adopted as a strategic approach to the assessment of the role of budgets in promoting gender equality. They can help to bridge persistent inequalities between women and men, and facilitate development by integrating gender issues into macroeconomic policy and budgets. (ILO, 2006).

## Why Gender Responsive Budgets?

The Government of Kenya recognizes that its expenditure will be used more effectively if a coherent and comprehensive framework for guiding gender mainstreaming within different sectors and ministries is implemented (The National Policy on Gender and Development, 2000). According to UNESCO (2010), GRB is generally important for the following reasons:

1. GRB creates understanding and illustrates the existence of inequality in budgetary impacts between men and women.
2. It increases accountability and accelerates the implementation of commitments to gender equality and human rights.
3. It increases the efficiency of government budgets by allowing better informed financial resource allocations. If gender inequalities in budgetary impacts are not recognized, this could lead to losses in terms of productivity, quality of the labour force, economic growth, and health.
4. GRB increases the effectiveness of both policies and programmes by assessing whether the stated objectives are achieved.
5. GRB leads to transparency, accountability, predictability and participation in budget making.

## What is Kenya’s Progress in Implementation of Gender Responsive Budgets?

For Kenya, the need to integrate gender into national development is reflected in the signing and ratification of various instruments, treaties and international conventions, as well as the recognition of gender in many government policy pronouncements and commitments. In 1984, Kenya signed and ratified the recommendations by the Committee on the Elimination of Discrimination against Women (CEDAW); in 1985 the Nairobi Forward Looking Strategies for the Advancement of Women (NFLS) was adopted, Convention on the Rights of the Child (CRC), 1989; United Nations Declaration on Violence Against Women (1993); the International Conference on

Population and Development (ICPD), 1994, the Beijing Platform of Action (BPFA) in 1995 and in November 1996, the National Assembly adopted the motion for the implementation of the BPFA; the Millennium Development Goals (MDGs) were signed in September 2000; and the resolution of the African Union summit (September 2004) on employment creation and poverty alleviation (GoK, 2008).

In addition to the international treaties and instruments, the Public Financial Management Act (2012) makes special provisions that support gender responsive budgeting by providing that the principle of equity be adhered to in the budget making process at the national and county level governments. Further, the Constitution of Kenya (2010) explicitly provides for gender equality in Article 27(1) on the Bill of Rights and gender equity in public finance in Article 201 (b).

Several policy documents relating to gender have also been developed and adopted, key among them: the National Gender and Development Policy (2000); the Sessional Paper No. 2 of 2006 on Gender Equality and Development; the Gender Mainstreaming Implementation Plan of Action (2007) and; the Monitoring and Evaluation Framework for Gender Mainstreaming (2009). Also, several machineries have been established to deal with gender issues, key among them the National Gender and Equality Commission and the Ministry of Gender, Culture, Sports and Social Services. Another important initiative was the establishment of gender desks in every ministry to sensitize staff on gender and push for gender mainstreaming in policymaking, planning, budgeting, implementation, monitoring and evaluation.

In terms of specific gender responsive budgeting initiatives, the Kenyan experience shows that progress has been achieved mainly in terms of raising awareness and pushing for the government's accountability, but there has not been much success in pushing for change in the budget making process. Key actors have mainly included civil society organizations (such as Abantu for Development and the Collaborative Centre for Gender and Development (CCGD)), donors (such as United Nations Children's Fund (UNICEF) and UN Women) and independent researchers, with major focus on research, advocacy and trainings in GRB (especially by the German Agency for International Cooperation - GIZ).

Despite attempts to institute GRB in Kenya, there is little success in engendering the budget process. This could largely be attributed to targeting of inappropriate entry points, for example, by training citizens at the grassroots who, prior to the promulgation of the Constitution in 2010, did not have the adequate mandate to advocate changes within the budget process. In addition, major challenges to GRB still exist in terms of levels of financing for GRB initiatives, the inadequate technical capacity to carry out GRB in ministries, lack of adequate gendered data to support the budget process, the lack of political will, and the lack of coordination among the key players in the GRB process. In addition, most GRB initiatives are not explicit, with most civil society organizations choosing to focus on specific but limited budgetary measures that have gender

implications, such as the exclusive allocation of resources in the 2011/2012 budget for financing the provision of sanitary towels for girls in schools.

## Country Experiences with Gender Responsive Budgeting: Specific Lessons for Kenya

The world's first gender responsive budgeting initiative was established in Australia in 1984. Since then, many countries across the world have implemented gender responsive budgets. In Africa, Kenya can greatly learn from the Tanzanian, South African and Moroccan experiences.

Tanzania's Gender Budgeting Initiative (GBI) began as a civil society initiative involving more than 20 non-governmental organizations. The GBI sought to (i) examine the national budgeting process by assessing how public resources are allocated and how the allocation impacted on men and women. (ii) It also sought to educate citizens on budget issues through advocacy and sensitization. Some of the Tanzanian achievements (Mhina, 2007) with regard to GRB include:

- Public review of budgets from a pro-poor and gender equity focus.
- Government recognition and commitment to gender equity regularly reflected in budget speeches.
- Incorporation of gender issues in budget preparation guidelines.
- Confirmation of continued mainstreaming of gender into policies, plans and strategies as a priority area for resource allocation in the medium term.

Looking at the Moroccan experience (Chafiki & Touimi-Benjelloun, 2007), the GRB project was set up in two phases: the first one (2003-2004) facilitated the sensitization of ministries and the elaboration of gender responsive budgeting tools (i.e., Practical Guide and GRB Handbook). The handbook on Gender Responsive Budgeting was prepared for capacity building of budgeting and planning managers in every line ministry in the gender analysis of budgets. The handbook was meant to serve as a normative framework for the implementation of the results oriented budget reform and for the identification of entry points for the integration of gender concerns within the planning and programming budget process. The second phase (2005-2008) entailed the institutionalization of the Gender Report, which accompanied the Finance Bill. The gender report analyzed the gender dimensions of public policies and budgets and their impacts on the population. It also reinforced the accountability of the Moroccan government and its commitment towards gender equality and human development. It also stressed the successes and gaps of its policies in meeting women's and men's needs and thus informed the decision-making process.

In South Africa, GRB initiatives were established in 1995 by the Women's Budget Initiative (WBI), which prepared a GRB report. By 1996, specific highlights of the GRB report were directly incorporated into the budget speech, which was a big success of the process. Specific budget highlights with regard to GRB included the

(i) development of a statistical database to provide information on the impact of expenditures disaggregated by gender; (ii) implementation of targets and indicators of gender equality and equity in spending; and (iii) development of a performance review mechanism to evaluate progress and report to Parliament. Within the first three years of operation, the initiative analyzed all votes of the national budget from a gender perspective, and later also focused on local level budgets and revenues.

Looking at these country experiences, the lessons for Kenya include:

- i. Finding and investing in the right entry point:* A critical success factor in Morocco was the ownership of the GRB process by the Ministry Finance, which offered a strategic entry point.
- ii. Ensuring broad involvement and ownership* of the GRB process over the long term is also critical. There is need for key actors, especially those from sectors/ ministries, to be involved in the process right from the start.
- iii. Focusing on sectoral priorities for achieving gender equality:* This can yield more concrete results than focusing on the entire budget, as demonstrated by the three country experiences.
- iv. Provision of statistical database that is gender-disaggregated* to enable the audit of expenditures and budgets from a gender perspective.

## The Way Forward for Gender Responsive Budgeting in Kenya

Despite the existence of the policies, laws, legislative reforms, plans and programmes, gender disparities still exist at legal, social, economic and political levels of participation in decision making, access to and control of resources, opportunities and benefits (GoK, 2007-Action Plan). In terms of budgeting, there are minimal specific gender responsive budgeting measures that have been directly incorporated into the mainstream budget making process by the government in Kenya, even though considerable efforts have been made towards setting up the necessary machineries and policies for gender mainstreaming in public policy.

## What, therefore, is the way forward for gender responsive budgeting?

First, the Ministry of Gender, Children and Social Development, in collaboration with the National Gender and Equality Commission, should ensure compliance with gender related laws and treaties. To guide the gender mainstreaming process, they should prepare and provide all government ministries with gender mainstreaming guidelines (a handbook), which should be used in the implementation of GRB. To be able to carry out their mandate, there is need for increased funding towards the specific gender mainstreaming programmes, which are currently largely underfunded.

In terms of a key entry point, Kenya can emulate the Moroccan and Tanzanian experiences by giving the Ministry of Finance the lead role, whereby, in line with Section 36 of the Public Financial Management Act, the minister can add a clause in the budget circular requiring all sector reports to include a gender dimension in reporting their activities and indicators for all their programmes. For the Ministry of Finance to take this lead role, there is need for sensitization and training of the relevant finance officers on the need to mainstream gender in the budget process.

To mainstream gender in sector reports, each ministry/sector should come up with clear outcome indicators and targets, which should include targets for the reduction of any existing gender inequalities. As a GRB pilot, implementation can start with a few critical sectors/ministries before rolling out to all the other ministries. A key input into this process is collection and analysis of gender disaggregated data (for instance through a baseline survey), which is necessary for identifying gender gaps and designing outcome indicators and performance targets within each sector.

Lastly, other stakeholders in the budget process, especially Parliament, civil society and the citizenry, can play an important role in pushing for the mainstreaming of gender in the budget process. This requires sensitization and training in gender responsive budgeting, with emphasis on the importance of gender responsive budgeting in bridging gender inequalities in Kenya.



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